

Procedure No. 6-08
Request for Legal Opinion from the City Attorney
CITY OF SAN JOSE - MEMORANDUM

TO: Joan Gallo
City Attorney

FROM: Gerald A. Silva
City Auditor

SUBJECT: REQUEST FOR LEGAL OPINION --
TRANSIENT OCCUPANCY TAXES

DATE: January 19, 1993

APPROVED

DATE

SITUATION

While collecting background information for our audit of Transient Occupancy Taxes, we noted that Oakwood Apartments, which offers transient occupancy facilities and services in San Jose, does not collect Transient Occupancy Taxes from its customers.

QUESTIONS

1. Are residential facilities that offer transient occupancy services, such as Oakwood Apartments, required to collect transient occupancy taxes from their customers?
2. Does the City Auditor have the authority to audit the business records of residential facilities, such as Oakwood Apartments, in order to determine the amount of taxes owed to the City?

Please respond by January 26, 1993. If you have any questions regarding this request, please contact Fred Casuga or Nestor Baula of my staff at extension 4601.

Gerald A. Silva
City Auditor